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November 11, 2015

Via ECF

Hon. Colleen McMahon
United States District Judge
United States District Court
Southern District of New York
500 Pearl Street, Room 1640
New York, New York 10007

**Re: Thomas Baba et al. v. Beverly Hills Cemetery Corporation, Inc. et al.
S.D.N.Y. 15 CV 05151 (CM)**

Dear Judge McMahon:

This letter serves as the response of Defendant, Beverly Hills Cemetery Corporation Inc. ("Beverly Hills"), to Your Honor's Notice to Counsel ("Notice") dated November 6, 2015 (Docket Entry 40).

Beverly Hills respectfully submits that the Southern District of New York is not an appropriate forum for adjudication of class actions brought under the labor laws of Michigan and Indiana. First, the Court does not have diversity jurisdiction over such class actions. Second, Plaintiff is domiciled in New York and has not pled any facts indicating personal knowledge of or involvement with claims for any other jurisdiction. Third, Beverly Hills is a New York Domestic-Not-For-Profit Corporation, its cemetery operations are located solely in New York, and its principal business is conducted within New York. Finally, upon information and belief, the other defendants named in Plaintiff's Complaint have not been served within the 120-day time limitations specified by Rule 4(m) of the Federal Rules of Civil Procedure.

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For the reasons discussed above, and in the Notice, Beverly Hills agrees that this Court lacks subject matter jurisdiction and is not an appropriate forum for adjudication of class actions brought under the labor laws of Michigan and Indiana. Therefore, Beverly Hills respectfully submits that Your Honor should decline to exercise supplemental jurisdiction over those claims.

Respectfully submitted,

PUTNEY, TWOMBLY, HALL & HIRSON LLP
*Attorneys for Beverly Hills Cemetery
Corporation Inc.*

/s/ RMT

Robert M. Tucker

cc: C.K. Lee, Esq.